



Nicole Galloway, CPA
Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings

February 2016



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Monthly Report on Municipal Court and Revenue Filings

February 2016

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
and
Nia Ray, Director
Department of Revenue
Jefferson City, Missouri

Section 479.362, RSMo, requires the State Auditor's Office (SAO) to notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

The primary objective of this compilation is to report the filing status for the cities, towns, and villages with an August 31, 2015, fiscal year end, who were required to file a financial report by February 29, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030; addendum under Section 479.359, RSMo, and 15 CSR 40-3.170; and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for these 10 cities, towns, and villages is presented in summary on page 3 and by individual entity in Appendix A.

This report also includes the updated filing status for those cities, towns, and villages with fiscal year ends between March 31, 2015, and June 30, 2015, that filed at least one of the required items (financial report, addendum, or certification) in February 2016, after the filing deadline. The filing status for these 70 cities, towns, and villages is presented in summary on page 3 and by individual entity in Appendix B.

Nicole R. Galloway, CPA
State Auditor

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Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. However, reports due between August 28, 2015, and November 30, 2015, were allowed to be filed on or before December 31, 2015. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359, RSMo, effective August 28, 2015, requires every county, city, town, and village to file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. 15 CSR 40-3.170 provides the procedure to file the required addendum.

Section 479.360, RSMo, effective August 28, 2015, requires every county, city, town, and village that operates a municipal court to file with its annual financial report a certification of substantial compliance with 9 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 10 cities, towns, and villages with a fiscal year end of August 31, 2015, whose financial reports, addendums, or certifications were due by February 29, 2016. Of the 10 entities, 9 filed an annual financial report and 5 filed an addendum. A municipal court certification was filed by 4 entities and 2 entities with a municipal court judge did not file a certification. No counties had to file within the reporting period of this report.

This report also includes the filing status for 70 cities, towns, and villages with fiscal year ends between March 31, 2015, and June 30, 2015, that filed at least one of the required items (financial report, addendum, or certification) in February 2016, after the filing deadline. Of these entities, 26 filed an annual financial report, 40 filed an addendum, and 28 filed a municipal court certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 29, 2016

Fiscal Year Ended August 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
City of Arnold	Yes	Yes	Yes
City of Avondale	Yes	No	Yes
City of Forsyth	Yes	Yes	Yes
City of Golden City	Yes	No	n/a
City of Memphis	No	No	n/a
City of Miner	Yes	Yes	No
Town of Augusta	Yes	No	No
Village of Haywood City	Yes	No	n/a
Village of Miramiguoa Park	Yes	Yes	n/a
Village of Pasadena Park	Yes	Yes	Yes
Total Filed	9	5	4
Total Not Filed	1	5	2
Total N/A			4

n/a Entities without a municipal judge are not required to file a certification.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2015
Filed in February 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification*
Fiscal Year Ended March 31, 2015			
City of East Prairie	** ²	** ^{1,2}	Yes
City of Jonesburg	No	Yes	***
City of Lexington	** ²	** ^{1,2}	Yes
City of Martinsburg	** ²	No	Yes
City of Oran	No	Yes	n/a
City of Osborn	**	Yes	n/a
City of Seymour	No	Yes	Yes
City of Velda Village Hills	**	** ¹	Yes
Village of Agency	** ²	Yes	n/a
Village of Sunrise Beach	No	Yes	Yes
Fiscal Year Ended April 30, 2015			
City of Alma	**	Yes	Yes
City of Risco	Yes	Yes	No
City of Lake Waukomis	Yes	No	No
Village of Ionia	No	Yes	n/a
Fiscal Year Ended June 30, 2015			
City of Albany	Yes	***	n/a
City of Arbyrd	**	***	Yes
City of Ava	***	Yes	Yes
City of Bella Villa	Yes	Yes ¹	**
City of Belle	No	Yes	**
City of Bismarck	No	Yes	Yes
City of Brunswick	No	Yes	n/a
City of Canton	**	***	Yes
City of Crocker	Yes	Yes ¹	No
City of Cuba	**	Yes	Yes
City of Doniphan	Yes	Yes	n/a
City of Garden City	**	***	Yes
City of Granby	Yes	No	No
City of Greenfield	Yes	Yes ¹	No
City of Hayti	**	** ¹	Yes
City of Herculaneum	No	Yes	Yes
City of Holden	Yes	***	n/a
City of Hurdland	**	Yes	n/a
City of Jamesport	**	Yes	n/a
City of King City	Yes	No	n/a
City of La Russell	Yes	Yes	n/a
City of Laddonia	No	No	Yes
City of Lawson	***	Yes	Yes
City of Lewistown	No	Yes	n/a
City of Linn Creek	***	*** ¹	Yes
City of Lone Jack	**	**	Yes

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2015
Filed in February 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification*
City of Malden	Yes	**	***
City of Miller	**	** ¹	Yes
City of Montgomery	Yes	***	***
City of Nelson	**	Yes	n/a
City of New Florence	Yes	***	***
City of Northmoor	**	Yes	Yes
City of Oakland	Yes	Yes	Yes
City of Owensville	Yes	**	**
City of Plattsburg	No	Yes	Yes
City of Purdy	**	Yes	Yes
City of Qulin	Yes	Yes	n/a
City of Richland	Yes	Yes	Yes
City of Salem	Yes	**	n/a
City of Salisbury	Yes	***	n/a
City of Scott City	**	** ¹	Yes
City of St. Thomas	Yes	No	n/a
City of Steele	**	** ¹	Yes
City of Steelville	No	Yes	n/a
City of Stover	***	Yes	Yes
City of Valley Park	Yes	**	**
City of Wayland	Yes	Yes ¹	n/a
City of Wellington	***	Yes	No
City of Wood Heights	Yes	No	**
Town of Brooklyn Heights	**	Yes	n/a
Village of Bigelow	**	Yes	n/a
Village of Birmingham	Yes	No	**
Village of Bull Creek	Yes	No	n/a
Village of Catron	**	Yes	n/a
Village of Glen Allen	No	Yes	n/a
Village of Wooldridge	**	Yes	n/a
Total Filed	26	40	28

* 15 CSR 40-3.170 and 15 CSR 40-3.180 have provisions that do not require the use of the SAO addendum and certification forms by cities, towns, or villages with a fiscal year end before August 28, 2015.

** Filed by the December 31, 2015, filing deadline.

*** Filed after the December 31, 2015, filing deadline, but before February 1, 2016.

1 The percent was calculated and presented in the financial report or separate document (not the SAO addendum form) or the entity indicated no court revenues were received.

2 Filed before August 28, 2015.

n/a Entities without a municipal judge are not required to file a certification.